

MAIL TO:



Washington State
Department of Revenue
PO Box 34051
Seattle WA 98124-1051

Jan - Dec 2010

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Combined Excise Tax Return

☐ Filing an Amended Return? Check this box and attach a letter of explanation.

NAME _____ TAX REG NO. _____

BUSINESS NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

Address Changes? Business Location ☐ Mailing Address ☐ Business Closed? ☐ Date Closed ___/___/___ See Help Section, pg 2. Other Correspondence? ☐

Use Black Ink & Return The Original Form

I STATE BUSINESS AND OCCUPATION TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat-Whlse; Mfg Wheat into Flour; Soybean & Canola Proc	30				.00138	
3	Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes	28				.00275	
4	Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions	14				.00484	
5	Prescription Drug Warehousing; Mfg: Bio/Alcohol Fuel, or Split/Proc Dried Peas	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing; Radio & TV Broadcasting; Public Rd Const; Gov Contracting; Chem Dependency Ctr; Canned Salmon Labelers	11				.00484	
11	Public or Nonprofit Hospitals; Qualified Food Co-ops	55				.015	
12	Cleanup of Radioactive Waste for US Gov	83				.00471	
13	Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) (Jan-April income only)	04				.015	
14	Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) (May-Dec income only)	504				.018	
15	Gambling Contests of Chance (\$50,000 a year or greater) (Jan-April income only)	192				.0163	
16	Gambling Contests of Chance (\$50,000 a year or greater) (May-Dec income only)	592				.0193	
17	For Profit Hospitals; Scientific R&D (May-Dec income only)	135				.015	
18	Retailing of Interstate Transportation Equip	19				.00484	
19	Retailing	02				.00471	

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

TOTAL B&O TAX

II STATE SALES AND USE TAX

20	Retail Sales (also complete local tax section III)	01				.065	
21	Use Tax/Deferred Sales Tax (also complete local tax section III)	05			Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid	.065	

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax.) Code 45				
Total Taxable Amount must be the same as line 20, column 3, Taxable Amount				
Line No.	Location Code	Taxable Amount	Local Rate	Tax Due City or Co.
22				
23				
24				
25				
TOTAL TAXABLE			TOTAL	

Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax.) Code 46				
Total Value of Articles must be the same as line 21, column 1, Gross Amount				
Line No.	Location Code	Value of Articles	Local Rate	Tax Due City or Co.
26				
27				
TOTAL VALUE			TOTAL	

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
28	Motor Vehicle Sales/Leases	120		.003	
29	King County Food & Bev	90		.005	
30	Litter Tax	36		.00015	

TOTAL STATE SALES & USE TAX

☐ If you have no business activity, check the box and mail this return (unless filed electronically)

DUE DATE: January 31, 2011

★ 5% Penalty Assessed After January 31, 2011

15% Penalty Assessed After February 28, 2011

25% Penalty Assessed After March 31, 2011

If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

Signature _____

Print Name _____

Ph. () _____ Date _____

Line No.	Item	VII TOTALS
31	Total All Tax Due from page 1	
32	Total All Tax Due from page 2	
33	Total All Addendums (example: Rental Car Addendum)	
34	Subtotal (add lines 31-33)	
35	Credit (from page 2, section VI, total credit)	
36	Subtotal (subtract line 35 from line 34)	
37	Add Penalty, if applicable ★ Minimum \$5.00	
TOTAL AMOUNT OWED (add lines 36 - 37)		

IV LODGING TAXES

TRANSIENT RENTAL INCOME INFORMATION Code 47			
Line No.	Location Code	Income	
38			
39			
40			
41			

(enter location code and income only)

TOURISM PROMOTION AREA LODGING CHARGE Code 170				
Line No.	Location Code	Number of Unit/Days	Unit/Day Rate Charged	Total Charges Due
42				
43				
44				
45				

TOTAL TOURISM PROMOTION AREA LODGING CHARGE				
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CONVENTION AND TRADE CENTER TAX Code 48				
Line No.	Location Code	Taxable Amount	Rate	Tax Due
46				
47				
48				
TOTAL CONVENTION & TRADE CENTER TAX				

SPECIAL HOTEL/MOTEL TAX Code 70				
Line No.	Location Code	Taxable Amount	Rate	Tax Due
49				
50				
51				
TOTAL SPECIAL HOTEL/MOTEL TAX				

V OTHER TAXES

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
52	Refuse Collection	64				.036	
53	Petroleum Products Tax (Not due after 4/10)	57				.005	
54	Hazardous Substance	65				.007	

Line No.	Tax Classification	Code	Item	Quantity	Rate	Tax Due
55	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices Sold:		\$30.00	
56	Syrup Tax	54	Number of Gallons (whole numbers only) Sold:		\$1.00	
57	Carbonated Beverage (July-Dec income only)	136	Number of Taxable Case Equivalents Sold (Non-Exempt):		.48	
58	Tire Fee	73	Number of Tires Sold:		.90	
59	State Enhanced 911, TRS, & WTAP (Jan-June income only)	93	Number of Taxable Switched Access Lines:		.44	
60	State Enhanced 911, TRS, & WTAP (July-Dec income only)	793	Number of Taxable Switched Access Lines:		.53	
61	Wireless State Enhanced 911 Tax	94	Number of Taxable Radio Access Lines (Wireless):		.20	

* Deductions taken but not itemized on page 4 will be disallowed.

TOTAL OTHER TAXES (add lines 52-61)

Additional Information

- Please make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check.

Penalties and Interest

Penalties:

- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
- A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)

Interest: Interest will accrue from the first day of the month following the due date, until paid. (RCW 82.32.050)

Internet Assistance – Go to DOR's home page at dor.wa.gov

- Get tax return information and instructions, penalty waiver information, and more.
- Get the Local Sales and Use Tax Addendum, and other tax-related forms.
- Update your account information or close your account with the Department of Revenue.

Telephone Assistance

- Call the Department of Revenue office nearest you or 1-800-647-7706.
- To file a No Business Activity return by telephone, call 1-800-647-7706. At the greeting, enter code 111 to start the process. Enter your 9-digit tax registration number and follow the instructions given. Do not mail paper return back to the Department.
- For penalty waiver criteria information, call 1-800-334-8969 and enter code 429.
- For business closure information, call 1-800-334-8969 and enter code 430.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

VI CREDITS

Line No.	Credit Classification	Credit I.D.	Amount
62	Multiple Activities Tax Credit (attach Schedule C)	800	
63	Manufacturing Software; Programming Rural Employment B&O Credit	860	
64	Help Desk Services B&O Credit	865	
65	International Service Credit	855	
66	Small Business B&O Tax Credit (go to dor.wa.gov)	815	
67	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870	
68	Renewable Energy System Cost Recovery Credit	925	
69	Bad Debt Tax Credit (attach Schedule B)	801	
70	Hazardous Substance	805	
71	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
72	B&O Credit for Syrup Tax Paid	945	
73	Destination Sourcing Tax Credit	602	
74	Other Credits (attach appropriate documents)	810	

TOTAL CREDIT (transfer to page 1, line 35)

Jan - Dec 2010

Combined Excise Tax Return Deduction Detail

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- If you have deductions, return pages 3 and 4. If you do not have deductions do not return pages 3 and 4.
- We cannot approve deductions taken on the Combined Excise Tax Return that are not itemized on this page.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total deduction amount for each classification from this page to the corresponding line on your tax return in the deduction column.

If completing, fill out name, tax registration number and attach to your Combined Excise Tax Return

► Name _____

► Tax Registration No. _____ - _____ - _____

Line 1 - Extracting, Extracting for Hire	I.D.	Amount
Bad Debts	1601	
Cash & Trade Discounts	1602	
Other (Explain):	1699	
TOTAL		

Line 2 - Slaughter, Break Processing...	I.D.	Amount
Bad Debts	3001	
Cash & Trade Discounts	3002	
Other (Explain):	3099	
TOTAL		

Line 3 - Travel Agent Com; Intl Charter...	I.D.	Amount
Bad Debts	2801	
Cash & Trade Discounts	2802	
Other (Explain):	2899	
TOTAL		

Line 4 - Insurance Producers; Title...	I.D.	Amount
Bad Debts	1401	
Other (Explain):	1499	
TOTAL		

Line 5 - Prescription Drug Warehousing...	I.D.	Amount
Bad Debts	2101	
Cash & Trade Discounts	2102	
Freight on Out-of-State Deliveries	2103	
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only.)	2104	
Advances Reimbursements; Rtrns & Allowances	2107	
Other (Explain):	2199	
TOTAL		

Line 6 - Processing for Hire; Printing and...	I.D.	Amount
Bad Debts	1001	
Cash & Trade Discounts	1002	
Freight on Out-of-State Deliveries	1003	
Advances Reimbursements; Rtrns & Allowances	1007	
Other (Explain):	1099	
TOTAL		

Line 7 - Manufacturing	I.D.	Amount
Bad Debts	0701	
Cash & Trade Discounts	0702	
Freight on Out-of-State Deliveries	0703	
Advances Reimbursements; Rtrns & Allowances	0707	
Other (Explain):	0799	
TOTAL		

Line 8 - Royalties; Child Care	I.D.	Amount
Bad Debts	8001	
Cash & Trade Discounts	8002	
Advances Reimbursements; Rtrns & Allowances	8007	
Other (Explain):	8099	
TOTAL		

Line 9 - Wholesaling	I.D.	Amount
Bad Debts	0301	
Cash & Trade Discounts	0302	
Interstate & Foreign Sales	0304	
Motor Vehicle Fuel Tax	0305	
Casual Sales; Accommodation Sales	0306	
Advances Reimbursements; Rtrns & Allowances	0307	
No Local Activity	0308	
Dairy, Seafood, Fruits/Veg Processors (see below)*	0367	
Other (Explain):	0399	
TOTAL		

*Local sales for out-of-state delivery

Line 10 - Warehousing; Radio & TV...	I.D.	Amount
Bad Debts	1101	
Cash & Trade Discounts	1102	
Interstate & Foreign Sales	1104	
Advances Reimbursements; Rtrns & Allowances	1107	
Radio/TV Advertising	1109	
Other (Explain):	1199	
TOTAL		

Line 11 - Public or Nonprofit Hospitals; Qualified Food Co-ops	I.D.	Amount
Bad Debts	5501	
Cash & Trade Discounts	5502	
Advances Reimbursements; Rtrns & Allowances	5507	
Other (Explain):	5599	
TOTAL		

Line 12 - Cleanup of Radioactive Waste...	I.D.	Amount
Bad Debts	8301	
Cash & Trade Discounts	8302	
Interstate & Foreign Sales	8304	
Advances Reimbursements; Rtrns & Allowances	8307	
Other (Explain):	8399	
TOTAL		

Line 13 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) (Jan - April income only)	I.D.	Amount
Bad Debts	0401	
Cash & Trade Discounts	0402	
Interstate & Foreign Sales (Apportionment)	0404	
Advances Reimbursements; Rtrns & Allowances	0407	
Gambling; Prize; Cash Pay-Outs	0410	
Qualified Initiation Fees; Dues; Contributions Received	0411	
Interest on Certain Invest/Loan/Obligations	0412	
Artistic/Cultural Activities	0416	
Other (Explain):	0499	
TOTAL		

**Not all deductions are allowable from
both Retailing and Retail Sales Tax.**

Line 14 – Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) (May - Dec income only)	I.D.	Amount
Bad Debts	50401	
Cash & Trade Discounts	50402	
Interstate & Foreign Sales (Apportionment)	50404	
Advances Reimbursements; Rtrns & Allowances	50407	
Gambling; Prize; Cash Pay-Outs	50410	
Qualified Initiation Fees; Dues; Contributions Received	50411	
Interest on Certain Invest/Loan/Obligations	50412	
Artistic/Cultural Activities	50416	
Other (Explain):	50499	
TOTAL		

Line 15 – Gambling Contests of Chance (\$50,000 a year or greater) (Jan - April income only)	I.D.	Amount
Gambling; Prize; Cash Pay-Outs	19210	
Other (Explain):	19299	
TOTAL		

Line 16 – Gambling Contests of Chance (\$50,000 a year or greater) (May - Dec income only)	I.D.	Amount
Gambling; Prize; Cash Pay-Outs	59210	
Other (Explain):	59299	
TOTAL		

Line 17 – For Profit Hospitals; Scientific R&D (May - Dec income only)	I.D.	Amount
Bad Debts	13501	
Cash & Trade Discounts	13502	
Interstate & Foreign Sales (Apportionment)	13504	
Advances Reimbursements; Rtrns & Allowances	13507	
Qualified Initiation Fees; Dues; Contributions Received	13511	
Artistic/Cultural Activities	13516	
Other (Explain):	13599	
TOTAL		

Line 18- Retailing of Interstate Transport...	I.D.	Amount
Bad Debts	1901	
Cash & Trade Discounts	1902	
Interstate & Foreign Sales	1904	
Advances Reimbursements; Rtrns & Allowances	1907	
Consignment Sales	1915	
Other (Explain):	1999	
TOTAL		

Line 19 – Retailing (B&O)	I.D.	Amount
Bad Debts	0201	
Cash & Trade Discounts	0202	
Interstate & Foreign Sales	0204	
Motor Vehicle Fuel Tax	0205	
Advances Reimbursements; Rtrns & Allowances	0207	
No Local Activity	0208	
Casual Sales; Accommodation Sales	0213	
Tax in Gross	0214	
Consignment Sales	0215	
Artistic/Cultural Activities	0216	
Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals	0217	
Dairy and Seafood Processors (see below)*	0267	
Other (Explain):	0299	
TOTAL		

*Local sales for out-of-state delivery

Line 20 – Retail Sales Tax	I.D.	Amount
Bad Debts	0101	
Cash & Trade Discounts	0102	
Interstate & Foreign Sales	0104	
Tax in Gross	0114	
Sales to U.S. Government	0118	
Motor Vehicle Fuel Sales	0119	
Prescription Drugs/Hearing Aids/Lenses/etc	0121	
Exempt Food Sales	0122	
Qualified Nonresident Sales	0123	
Trade-in Allowance	0124	
Newspapers	0125	
Certain Network Telephone Service	0126	
Sales to Indians with Delivery on the Reservation	0128	
Sales of Feed to Fish Farmers	0129	
Taxable Amount for Tax Paid at Source	0130	
Returns & Allowances	0131	
Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays	0132	
Ride-Sharing Vans	0134	
Purebred Livestock for Breeding	0135	
Tax Deferral/Investment Certificate No. _____	0136	
Sale of Manufacturing Mach/Equip; Install Labor	0156	
Retail Sales Tax Exempt Purchases by Farmers	0159	
Direct Pay Permits	0170	
Retail Sales Tax Reported on SER	0179	
Other (Explain):	0199	
TOTAL		

Line 52 - Refuse Collection	I.D.	Amount
Bad Debts	6401	
Sales to U.S. Government	6418	
Sales to Other Refuse/Solid Waste Collectors	6445	
Other (Explain):	6499	
TOTAL		

Line 53 - Petroleum Tax (Not due after 4/10)	I.D.	Amount
Petroleum Products Exported Out of State	5746	
Other (Explain):	5799	
TOTAL		

Line 54 - Hazardous Substance	I.D.	Amount
Other (Explain):	6599	